

INTERIM IRM PROCEDURAL UPDATE

DATE: 11/17/2011

NUMBER: WI-21-1111-1816

SUBJECT: Applications with No/Insufficient Fee and/or on Obsolete Forms

AFFECTED IRM(s)/SUBSECTION(s): 21.3.8.11.5

CHANGE(s):

IRM 21.3.8.11.5(8) – Modified the Note to include a procedure for applications that had been submitted more than a year prior to the call.

8. If the caller has a question about a user fee or an obsolete application form that cannot be answered using the information in this subsection or elsewhere in IRM 21.3.8, prepare a Form 4442 referral to the TEGE Adjustments Unit (fax 513-263-4330).

NOTE: Also prepare a Form 4442 referral to the Adjustments Unit if the caller states that the organization did not receive the notice about obsolete form and/or insufficient fee and it has been more than two weeks (but less than one year) since the application was mailed. If it has been more than a year since the application was mailed, inform the authorized caller that the organization must submit a new application and user fee.